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RECORDATION NO. 26278-B  
JUL 12 '11 -10 12 AM  
SURFACE TRANSPORTATION BOARD

July 12, 2011

Ms Cynthia T Brown  
Chief of the Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 "E" Street, S.W.  
Washington, D.C. 20423

Dear Ms. Brown:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of July 11, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Railcar Lease previously filed with the Board under Recordation Number 26278.

The names and addresses of the parties to the enclosed document are

Lessor.	Siemens Financial Services, Inc 170 Wood Avenue South Iselin, NJ 08830
Lessee	The Andersons Inc 480 W. Dussel Drive Maumee, OH 43537

Ms. Cynthia T. Brown  
July 12, 2011  
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A description of the railroad equipment covered by the enclosed document is:

2 railcars RMPX 9520 (formerly SDIV 9520 and RMPX 9443 (formerly MNA 9443)

A short summary of the document to appear in the index is:

Partial Release

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned

Very truly yours,

A handwritten signature in black ink, appearing to read "Edward M. Luna".

Edward M. Luna

RWA/EML/bhs  
Enclosures

JUL 12 '11 -10 12 AM

PARTIAL RELEASE

**SURFACE TRANSPORTATION BOARD**

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

RMPX 9520 (formerly SDIV 9520)  
RMPX 9443 (formerly MNA 9443)

The primary document(s) to which this PARTIAL RELEASE relates are between Siemens Financial Services (Lessor) and The Andersons Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 26278 dated March 31, 2006.

IN WITNESS WHEREOF, Siemens Financial Services has hereunto set its name, by its proper office thereunto duly authorized, this 11 day of July 2011.

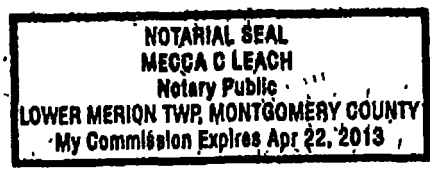
Siemens Financial Services

By: Susan Gibson

STATE OF Pennsylvania )  
County of Montgomery ) SS

On this 11 day of July 2011, personally appeared Susan Gibson to me personally known, who, being duly sworn, did say that She is the Vice President, Portfolio Management Siemens Financial Services and that said instrument was signed by authority of its board of directors, and She acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: [Signature]  
Notary Public  
Expiration: 4/22/2013



## BILL OF SALE

IN CONSIDERATION of the receipt of the sum of One Dollar (\$1.00), in hand paid, and for other good and valuable consideration, Siemens Financial Services, Inc., a Coporation with an address at 51 Valley Stream Parkway ("Seller") does hereby sell, assign, transfer and convey absolutely to The Andersons, Inc., an Ohio corporation with an address at 480 W. Dussel Drive, Maumee, OH 43537 ("Buyer") all rights, title, and interest in and to the railway rolling stock more specifically described on Schedule A attached hereto and made a part hereof (the "Railcars"), and all appurtenant rights relating thereto. The Railcars are sold "AS-IS" and "WHERE-IS" without any warranty as to quality or condition, and SELLER EXPRESSLY DISCLAIMS ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PURPOSE. IN NO EVENT SHALL SELLER BE LIABLE FOR ANY SPECIAL, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY NATURE WHATSOEVER. Seller warrants that upon payment of the purchase price and receipt of this Bill of Sale, Buyer shall receive good and marketable title to the Railcars free and clear of all claims, liens, and encumbrances of any kind arising by and through Seller, except for current taxes, which may be due and payable, but not yet delinquent.

Dated this 11 day of July 2011.

Siemens Financial Services

By:

Susan Gibson

Printed Name:

Susan Gibson

Title:

VP Portfolio Mgmt

## **EXHIBIT A:**

RMPX 9520 (FORMERLY SDIV 9520)

RMPX 9443 (FORMERLY MNA 9943)

CERTIFICATION

I, Robert W Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document

Dated: 7/12/11



Robert W Alvord